

Message Text

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ORIGIN L-03

INFO OCT-01 EUR-12 ISO-00 TRSE-00 SCS-06 ICA-11 /033 R

DRAFTED BY L/EUR:LFDAMROSCH:MRP
APPROVED BY L/EUR - JOHN CROOK
IRS:W.CHRISTIE(SUBS)
EUR/CE:G.CHESTER(SUBS)
-----119063 171608Z /43

R 170119Z JUN 78
FM SECSTATE WASHDC
TO AMEMBASSY BONN
USMISSION USBERLIN

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EO. 11652: N/A

TAGS:AFSP, AINF, GW, WB, AKB

SUBJECT:TAXATION OF PERSONS IN LOCAL NATIONAL AND NON-
APPROPRIATED FUND POSITIONS IN BONN AND BERLIN

REFS:(A) STATE 70333, (B) STATE 42292

1. ON JUNE 15, 1978 DEPARTMENT ATTORNEY (DAMROSCH, L/EUR)
SPOKE WITH WAYNE CHRISTIE, CHIEF, FOREIGN PROGRAMS, IRS,
REGARDING IRS INTENTIONS WITH RESPECT TO AUDITING
TAXPAYERS IN THE EMPLOYMENT CATEGORIES NOW UNDER REVIEW
(SEE REFTELS AND PREVIOUS CABLES ON SAME SUBJECT).

2. CHRISTIE CONFIRMED THAT PENDING INTERDEPARTMENTAL
RESOLUTION OF THE POLICY ISSUES, THE IRS WOULD NOT INITIATE
ANY AUDITS OF INDIVIDUAL TAXPAYERS BECAUSE THEY ARE IN
THE CATEGORIES UNDER REVIEW. IF A RETURN ON WHICH A
SECTION 911 EXCLUSION IS CLAIMED HAPPENS TO BECOME THE
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SUBJECT OF AN AUDIT FOR OTHER REASONS, CHRISTIE WILL
UNDERTAKE TO SEE THAT ACTION ON THE SECTION 911 ASPECT
IS DEFERRED UNTIL AFTER THE POLICY ISSUE HAS BEEN
RESOLVED.

3. ACTION REQUESTED: SHOULD POSTS BECOME AWARE OF ANY

TAXPAYER IN THE DISPUTED CATEGORIES WHO IS BEING AUDITED,
PLEASE ADVISE DEPARTMENT ASAP.

4. FYI: FORM SS-10, EXTENDING STATUTE OF LIMITATIONS
FOR ASSESSMENT OF EMPLOYMENT TAXES TO JUNE 30, 1979 FOR
TAX YEAR 1974, WAS SIGNED ON MARCH 23, 1978 BY RUTH
ROBINSON, CHIEF, PAYROLL AND RETIRMENT BRANCH, DEPARTMENT
OF STATE FINANCIAL SERVICES; AND ON MARCH 28, 1978 BY
JOHN P. CARY, ACTING CHIEF, AUDIT DIVISION, ON BEHALF
OF IRS DIRECTOR OF INTERNATIONAL OPERATIONS. CONSENT WAS
MADE SUBJECT TO TWO CONDITIONS, AS FOLLOWS:

1. THE SIGNATURE ON THE SS-10 SHALL NOT BE CONSTRUED
AS CONCURRENCE BY ANY AGENCY OF GOVERNMENT REPRESENTED
BY THE SIGNATORY THAT SUCH AGENCY IS AUTHORIZED TO OR
IN FACT HAS ACTED IN THE CAPACITY OF AN EMPLOYER WITH
RESPECT TO ANY PERSONS AFFECTED HEREBY.

2. THIS CONSENT IS LIMITED TO THE TAXES DESCRIBED ON
SS-10 FOR THOSE UNITED STATES CITIZENS OR RESIDENT ALIENS
EMPLOYED BY NON-APPROPRIATED FUND ACTIVITIES RELATED
TO OR AUTHORIZED BY U.S. EMBASSY, BONN, AND TO THOSE
UNITED STATES CITIZENS OR RESIDENT ALIENS CONTRACTED
BY THE UNITED STATES MISSION, BERLIN TO PERFORM SER-
VICES IN CONNECTION WITH THE OCCUPATION OF BERLIN AND
WHO ARE PAID BY OCCUPATION COST FUNDS. END FYI. NEWSOM
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